

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	§	Chapter 11
	§	
BIG LOTS, INC., <i>et al.</i> ¹	§	Case No. 24-11967 (JKS
	§	(Jointly Administered)
Debtors.	§	
	§	
	§	Objection Deadline: May 27, 2025
	§	Hearing: June 26, 2025, at 1:00 PM

**JOINT OBJECTION OF THE TEXAS TAXING AUTHORITIES TO THE DEBTORS’
MOTION TO EXTEND DEADLINES UNDER
SECTION 505 OF THE BANKRUPTCY CODE (D.I. 2732)**

TO THE HONORABLE J. KATE STICKLES:

NOW COME the Texas Taxing Authorities² and file this Joint Objection to the *Debtors’ Motion to Extend Deadlines Under Section 505 of the Bankruptcy Code* (the “**Motion**”). The Texas Taxing Authorities respectfully show as follows:

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin Granville Road, Columbus, OH 43081.

² The “Texas Taxing Authorities” are defined as: Angelina County, Bexar County, Cameron County, City of Carrollton, City of Frisco, City of Houston, City of Pasadena, City of Stephenville, City of Webster, Cypress Fairbanks Independent School District, Dallas County, Ector CAD, City of El Paso, Fort Bend County, Gainesville Independent School District, Galveston County, Grayson County, Greenville Independent School District, Gregg County, Harris County ESD #08, Harris County ESD #9, Harris County ESD #11, Harris County ESD #12, Harris County ESD #29, Harris County ESD #48, Hidalgo County, Hood CAD, City of Houston, Houston Community College System, Houston Independent School District, Irving Independent School District, Jefferson County, Kerr County, Lamar CAD, Lewisville Independent School District, Little Elm Independent School District, Lone Star College System, City of McAllen, McLennan County, Montgomery County, Nueces County, Orange County, Parker CAD, City of Pasadena, Rockwall CAD, San Patricio County, Smith County, City of Stephenville, Stephenville Independent School District, Tarrant County, Tom Green CAD, Victoria County, City of Webster, Tax Appraisal District of Bell County, Alief Independent School District, Brazoria County, et al, Brownsville Independent School District, City of Burleson, Burleson Independent School District, Carrollton-Farmers Branch Independent School District, Clear Creek Independent School District, City of Cleburne, Cleburne Independent School District, Cooke County Appraisal District, Fort Bend County Levee Improvement District #2, Fort Bend Harris County Municipal

CONSENT STATEMENT

1. Pursuant to Rule 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), the Texas Taxing Authorities consent to the entry of a final judgment or order with respect to the Motion if it is determined that this Court would lack Article III jurisdiction to enter such final order or judgment absent the consent of the parties.

BACKGROUND

2. The Texas Taxing Authorities, comprised of tax assessor-collectors, are political subdivisions of the State of Texas. Tax assessor-collectors are charged with levying and collecting taxes on taxable property within their boundaries, in order to operate and discharge their public purposes.

3. The debtors have filed the following pleadings affecting The Texas Taxing Authorities to which The Texas Taxing Authorities have responded as stated:

(a) *Debtors’ First Omnibus Objection (Substantive) to Reduced Amount Tax Claims Pursuant to 11 U.S.C. §§ 502 and 505, Fed. R. Bankr. P. 3007 and Del. L.R. 3007-1, D.I. 2633.*

The Texas Taxing Authorities responded as applicable at **D.I. 2770 and 2772.**

(b) *Debtors’ Second Omnibus Objection (Substantive) to Reduced Amount Tax Claims Pursuant to 11 U.S.C. §§ 502 and 505, Fed. R. Bankr. P. 3007 and Del. L.R. 3007-1, D.I. 2634.*

The Texas Taxing Authorities responded as applicable at **D.I. 2771 and 2773.**

Collectively, D.I. 2633 and D.I. 2634 are termed the “**Tax Claim Objections**” by the debtors.

Utility District #81, Fort Bend Independent School District, Frisco Independent School District, Galena Park Independent School District, Garland Independent School District, City of Grapevine, Grapevine-Colleyville Independent School District, Harris County Municipal Utility District #102, Harris County Municipal Utility District #191, Harris County Municipal Utility District #285, City of Houston, City of Lake Worth, City of Tomball, Hunt County, et al., Johnson County, Kerrville Independent School District, Klein Independent School District, Lubbock Central Appraisal District, Midland County, Nacogdoches County, et al., Plano Independent School District, Potter County Tax Office, Randall County Tax Office, Reid Road Municipal Utility District 1, Richardson Independent School District, Titus County Appraisal District, et al., Tomball Independent School District, Tyler Independent School District, Weslaco Independent School District, Wichita County Tax Office.

4. In the Motion, the debtors seek an order “extending the Debtors’ deadlines to challenge or otherwise determine certain tax assessments/liabilities pursuant to section 505 of the Bankruptcy Code”.

OBJECTION TO RELIEF SOUGHT BY DEBTORS

5. There are no applicable deadlines in section 505 of the Bankruptcy Code and therefore, no section 505 deadlines to extend. The Motion should therefore be denied.

6. The debtors appear to be attempting an end-run around the requirements of the Texas Tax Code, including deadlines established therein, for a taxpayer to challenge ad valorem tax valuations and assessments through the state administrative and state court processes. The debtors appear to purposefully plead vaguely for this reason. The debtors have not identified the accounts/claims for which they are seeking to extend any applicable deadlines. Each account or tax claim has a different date on which the deadlines under state law expired. The debtors cannot seek an extension as to any deadline that expired before they filed the Motion. *See In re CM Reed Almeda 1-3062, LLC*, 2016 WL 3563148, at*5 (“court finds that § 505(a)(2)(C) precludes it from determining the debtor's ad valorem tax liability for any year in which the applicable period to contest or seek redetermination of such taxes had expired, under applicable state law, before the 505 Motion was filed.”)

RELIEF SOUGHT BY TEXAS TAXING AUTHORITIES

7. The Texas Taxing Authorities request that the Court deny the Motion as pled in its entirety. The Texas Taxing Authorities further request such other and further relief as is just and proper and to which they demonstrate themselves entitled.

Dated: May 27, 2025

Respectfully submitted,

CIARDI CIARDI & ASTIN

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